

HOUSE No. 2576

By Mr. Ayers of Quincy, petition of Bruce J. Ayers that certain fraternal organizations be exempt from the tax on the sale of alcoholic beverages. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT EXEMPTING CERTAIN FRATERNAL ORGANIZATIONS FROM THE TAX OF SALES OF ALCOHOLIC BEVERAGES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section one of Chapter 63A of the General Laws, as appearing
2 in the 1996 Official Edition, is hereby amended by inserting in
3 line 9 after the words “veterans organizations” the following
4 phrase:— “or other fraternal organization”.

5 Chapter 63A of the General Laws, as appearing in the 1996
6 Official Edition, is hereby further amended by adding the
7 following section:—

8 Section 6. Section 2 shall not apply to sales of alcoholic bever-
9 ages made to members of the organization and their guests if such
10 beverages are served in a lounge or similar area which is reserved
11 for the exclusive use of such members and guests and which is not
12 otherwise available for use or hire by the general public. Said
13 section 2 shall also not be effective when sales of alcoholic bever-
14 ages are made at special events, gatherings, dinners and cere-
15 monies of the organization if such sales are made in a lounge or
16 similar area that is ordinarily available for use or hire by the
17 general public; provided that the only attendees are members and
18 their duly qualified guests.